

Opinion No. 56-6558

December 10, 1956

BY: RICHARD H. ROBINSON, Attorney General

TO: Charles B. Barker, Assistant District Attorney, First Judicial District, Santa Fe, New Mexico

In reply to your letter of November 29, 1956, in which you request an opinion as to whether or not a woman who was employed by the Eighth Corps Area of the War Department, for more than 90 days, during the war with Japan, as a medical laboratory technician, and was subject to orders of the department as to the location of her work, although she was not in uniform, and was not given a formal discharge when she was terminated at the Bruns Hospital, is entitled to soldier's exemption.

§ 72-1-13, N.M.S.A., 1953 Comp., provides that an exemption of \$ 2,000 shall be given every soldier who is owner of real and personal property, providing the soldier is a resident of the State of New Mexico at the time he or she entered on such duty, or had acquired residence in the State of New Mexico prior to January 1, 1947.

§ 72-1-11, N.M.S.A., 1953 Comp., defines "soldier" as follows:

"Soldier's exemption -- 'Soldier' defined. -- 'Soldier' shall include every honorably discharged member of the armed forces, resident of New Mexico and who served in the armed forces of the United States for ninety (90) days at any time during any period in which the military forces are engaged in armed conflict under orders of the President of the United States, and shall include persons of either sex as such honorably discharged members of the armed forces and shall also include resident unmarried widows of such honorably discharged members of the armed forces, Provided, however, that World War I veterans who became residents of New Mexico after January 1, 1934, and who did not serve in World War II, are excluded from this definition."

From the facts set forth in your letter, this woman was a civilian employee and was never honorably discharged from the army, so as to come within the definition of a soldier as defined in the above quoted statute.

It is, therefore, the opinion of this office that assuming, as stated in your letter, this woman is qualified as to residence, she is not a soldier as defined in § 72-1-11, N.M.S.A., 1953 Comp., entitled to the \$ 2,000.00 exemption, as she was merely a civilian employee of the Bruns Hospital in Santa Fe, New Mexico.

Trusting that this fully answers your inquiry, I remain

By Hilario Rubio

Assistant Attorney General